P21

1941

Department of Revenue

OFFICE Bellary

STATION Madras

MC No. 3101

S. 1586/41

Dated 18. 11. 41.

RECEIVED
24 NOV 1941

Pages in the file

(SUBJECT.)

Advances- loans (Bellary) - Bellary Taluk Sanjeevarayanakotta MAL - A.I.L.3/33. Elimination from accounts & Redemption of the demand Orders passed - Communicated.

C.F. 32. Revenue DEPARTMENT.

In reply, please quote number, date and short title.*

Received Registered

From (Name) A. J. Crombie Esq., C.I.E., I.C.S.,

(Designation) Collector

Post Box ____, (Station) Bellary

Telegraphic Address ____

To

The Secretary to the Board of Revenue,
Chepauk, M A D R A S.

Ref. on C. No. A-1.5308/40, dated 22-2- 1941

Sir,

Enclosures ____

Spare Copies ____

Advances - Loans - Bellary taluk - Sanjeevarayanakota village - L I L O No. 3/33 and L I L O No. 3/34 - Double entry in the Huzur and Taluk ledgers - Elimination of L I L O 3/33.

The Huzur loan ledgers show that a sum of Rs. 1000/- was granted to one Rudra Gowd, son of Somana Gowd, of Sanjeevarayanakota village of Bellary taluk in each of L I L O No. 3/33 and L I L O No. 3/34 for the construction of a protective embankment (vaddu) in S. Nos. 259 and 261 on the hypothecation of the lands to be improved. The entries indicate that both the loans were paid on one and the same date i.e., on 13-10-1924. The Treasury Deputy Collector, Bellary reports that the same entries are found in the taluk loan ledgers also, as the latter were written with reference to the Huzur ledgers. The borrower was also granted a loan of Rs. 2000/- in L.I.L.O. No. 2/34 for the repair of a well in S. No. 238 of Sanjeevarayanakota village on the security of S. Nos. 238, 321, 322, 229, 241, 156 A and 186 H and on the surety of one Basavana Gowd to whom the lands were already mortgaged.

2. The Tahsildar, Bellary reports that the borrower was granted only one loan of Rs. 1000/- in L.I.L.O.3/34 and that the payment made in L.I.L.O. No. 3/33 is not evidenced

evidenced by any entry in any accounts other than the Huzur and taluk loan ledgers referred to above. He contends that it is improbable that loans of different faslis would have been advanced on the same date to the same person for the same work and that L.I.L.O. No. 3/33 is a double entry. He reports that the records relating to it are not forthcoming in the taluk office, and that only the records relating to L.I.L.O. No. 3/34 and 2/34 are available in his office.

3. The Treasury Deputy Collector made a reference to the Accountant-General Madras requesting him to send the loans payment vouchers relating to the month of October 1924 together with a copy of the schedule of payments for October 1924 for verification. He also asked him for copies of the plus and minus memoranda relating to Land Improvement Loans and Agriculturists Loans Acts, if available. The Accountant General informed him that the payment vouchers and other documents required have been destroyed in the usual course. The Treasury Deputy Collector then addressed the Board of Revenue for copies of loans Demand, collection and balances from September to December 1924 and for reports or information regarding the reconciliation of the Treasury and Administrative balances for the period between the years 1924 and 1928 relating to Bellary district. The Board informed him in its L.Dis.J.8807/40 dated 13-11-1940 that the D.C.B. statements from September to December 1924 have been destroyed and that no papers dealing with the reconciliation of the treasury and administrative balances during the years 1924 to 1928 are traceable.

4. The District Registrar, Bellary was also asked whether the loan order and the security bond relating to L I L O No. 3/33 are available in his office, and he has reported that they are not forthcoming.

5. The village officers of Sanjeevarayanakota village state that, though two loans of Rs. 1000/- each were

shown

shown to have been granted to Rudra Gowd the borrower in the accounts, only one loan was in fact granted to him on the hypothecation of S. Nos. 259 and 261 and that the entry of two loans is a mistake in the accounts which requires rectification.

6. The borrower states that he has taken only two loans, one in L I L O No. 3/34 for the construction of a vadau in S. Nos. 259 and 269 and another in L I L O No. 2/34 for repairing a well in S. No. 238 of Sanjeevarayanakota village.

7. I verified the following records to see whether the loan of Rs. 1000/- in L I L O No. 3/33 was granted at all to the borrower.

(1) Inventory book of loan records relating to fasli 1333 to 1336;

(2) Shroff's cash book of charges;

(3) The register of loans works opened in 1924;

(4) Advices of loan advances;

(5) Daily disbursement register under the Loans Acts;

(6) Muzer ledgers -

(7) Loan Records relating to L I L 2/34.

8. (1) Inventory book of loan records. The loan records relating to L I L O No. 3/34 reveal that the borrower in question gave an application for a loan of Rs. 1500/- in the month of June 1924, i.e., at the end of fasli 1333, and that it was registered as L.A. No. 1193/33. The inventory book shows that this No.1193/33 has been ringed off with the remark "not paid". Similarly 1194/33, which relates to the application in L I L 2/34, in which the borrower was granted a loan of Rs. 2000/- for repairing a well, referred to in paragraph 6, above was ringed off. It is therefore evident that no amount was paid to him in fasli 1333.

(2) Shroff cash book of charges.

According to loan ledgers, the borrower was paid on 13-10-1924 Rs. 1000/- in each of the loans cases L I L O No.3/33 and L I L O 3/34, but the shroff's book of charges shows that

the

the borrower was paid only a sum of Rs. 1000/- on 13-10-1924.

(3) Register of Loans works.

It is seen from entries in this register that the borrower was granted only one loan of Rs. 1000/- in L I L O No. 3/34 for the work in question and that no loan was granted to him in Fasli 1333 for any work.

(4) Advices of loan advances.

According to them only one payment of Rs. 1000/- was made to the borrower on 13-10-1924 and it relates to L I L O No.3/34.

(5) Daily disbursement Register.

It shows that only one loan of Rs. 1000/- was disbursed to the borrower on 13-10-1924 and that it relates to L I L O 3/34.

(6) Huzur ledgers. The entries relating to the payment of a loan of Rs. 1000/- were made in the two registers; viz. one relating to fasli 1333 and another relating to Fasli 1334 and the particulars noted in both the registers agree with each other. The entries inrespect of the amount of instalment and period of payment made in the register relating to Fasli 1333 were altered subsequentl without noting any authority.

(7) Loan records in L I L O. 2/34. The inspection repo dated 26-3-1929 of the Special Loans Revenue Inspector filed in these records reveals that only one loan of Rs. 1000/- was granted for the construction of a vaddu in S.No.s.259 and 261. The statement dated 25-3-1929 given by the borrower before the Special Loans Revenue Inspector discloses that he took only one loan of Rs. 1000/- for constructing the vaddu in question.

All these facts conclusively show that the entry relating to L I L O No. 3/33 in the Huzur and Taluk ledgers is a double entry and is not made after actual disbursement.

9. In these circumstances I request that the Board be pleased to move the Government to order the elimination

of

of the entry relating to the loans case in L I L O No.3/ from the connected ledgers and to order the reduction of amount of Rs. 1000/- from the demand.

10. All the connected records are enclosed for favo of reference and return.

For Collector.

P.S. 22/2.

Copy to the Tahsildar, Bellary.

Copy to the Treasury Deputy Collector, Bellary.

1

List of enclosures sent.

1. Loan records in L I L 3/34 (p p 1-30 exclusive of index sheet)'
2. Do. Do.2/34 (pp.1-54 exclusive of index sheet)
3. Inventory books under L.I.Acts from fasli 1333 to 1336 (2 Vols.)
4. Shroff's cash book of charges from 7-8-24 to 28-5-25.
5. Register of loan works opened in 1924- (1-48 pages).
6. Advices of Advances made (1-12 pages)
7. Register of Daily disbursements under L I L & Agl.Acts (from 30-7-23 to 20-1-27).
8. Extracts from Huzur Ledgers in respect of L I L 2/33 ' 3/34 (tw

By Regd. post -Acknowledgment due.

1 to 7 Sent Separately by Regd Post.

Collectors 3/34.

R. F. XIX—19—302 Bks.—4-6-25 (5)

No. 15-A.—Huzur register of advances and repayments under the _____ Act.

Collrs

I—ADVANCES.

1. Taluk number of loan order. 3/34
2. Name of village. Sanjeevarayanakota
3. Name and father's name of the borrower. Rudragowd S/o Somanagowd.
4. Purpose. Construction of Kaddu
5. Particulars of the land to be benefited—Survey No. 259, 261 Wet or dry. Extent. 20-56, 15-52
   Assessment.
6. Description and value of the security offered.

Date of loan order. (1)	Amount of the loan. (2)			Date of payment of— (a) First instalment. (b) Second instalment. (3)	Amount paid— (a) First instalment. (b) Second instalment. (4)			Remarks. (5)
	RS.	A.	P.		RS.	A.	P.	
13-10-24	1000	-	-	13-10-24	1000	-	-	

II.—RECOVERIES.

Amount of final loan. 1000/-

Date of loan order. 13-10-24.

Repayable in 15 years by equal annual (or half-yearly) instalments of Rs. 113-4-7 each (one of them) falling due with the _____ kist (and the other on _____) of the revenue year commencing with fasli 1335 and ending with fasli 1349

Sum to be repaid.		Distribution of the fixed instalment between Interest and Principal.		Chalan number and date.	Sum repaid.			Balance of instalment (*i.e.*) columns (3) and (4) *minus* column (6).	Balance of principal (*i.e.*) difference of columns (2) and (8).	Initials of the clerk who made the apportionment.	Remarks.
		Interest at 6¼ per cent from the date of disbursement of the first instalment of the loan to date of first instalment of repayment and in subsequent years on the amount shown in column (2).			Amount paid	Credited to					
Fasli.	Amount.		Principal.			Interest.	Principal.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
13-10-24 to 10-4-25	1000 - -	37 8 -									
10-4-26	1000 - -	75 - -	38 4 7	Suspended							
10-4-27	1000 - -	75 - -	38 4 7	Suspended							
10-4-28	1000 - -	75 - -	38 4 7	—do—	G.O. 773/2-4-28.						
10-4-29	1000 - -	112 8 -	38 4 7	—do—	G.O. No Accts 2803/29			30-11-29			
10-4-30	1000 - -	112 8 -	38 4 7	—do—	G.O. 439/12-3-30.						

II.—RECOVERIES—*cont.*

Sum to be repaid.		Distribution of the fixed instalment between Interest and Principal.		Chalan number and date.	Sum repaid.			Balance of instalment (*i.e.*) columns (3) and (4) *minus* column (6).	Balance of principal (*i.e.*) difference of columns (2) and (8).	Initials of the clerk who made the apportionment.	Remarks.
						Credited to					
Fasli.	Amount.	Interest at 6¼ per cent from the date of disbursement of the first instalment of the loan to date of first instalment of repayment and in subsequent years on the amount shown in column (2)*	Principal.		Amount paid.	Interest.	Principal.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
1340 / 0-4-31	1000 - -	112 8 -	38 4 7	Suspended G.O. 682 / 25-3-31							
1341 / 0-4-32	1000 - -	112 8 -	38 4 7	do		G.O. 1125 / 30-5-32					
1342	1000 - -	112 8 -	38 4 7	do		G.O. 353 / 24-2-33					
		Restored as per G.O. No. Rev. 455 dt/13-3-33 A.B.P. No. 902 dt/22-3-33.									
1343	1000 - -	37 8 - (Suspension Instl.)									
		46 9 11	66 10 8	Suspended in G.O. 732 / 10-4-34							
1344		46 9 11	66 10 8	Suspended in G.O. No. 843 / 1-4-35							
1345		46 9 11	66 10 8	7-1345 Suspended in G.O. No. 862 P / 7-4-36							
1346		46 9 11	66 10 8	7-1346 Suspended in G.O. No. 1120 P / 1-6-37							
1347		46 9 11	66 10 8	7-1347 Suspended in G.O. No. 996 R / 20-4-38.							
1348		46 9 11	66 10 8								
1349		46 9 11	66 10 8	7-1349 Suspended in G.O. No. 2264 dt/19-9-40.							

Relieved - Bee Loan Case G.O. 628 / 4-4-38

(True Copy)

Asstt. Collector
22-2-41
for Collector

Can 22/2 CO 22/2/41

Note.—The entry in column (3) should show the *moratorium* or *interim* interest chargeable under rule V in addition to the fixed instalment during the first year of repayment.

No. 15-A.—Huzur register of advances and repayments under the L. I. L. Act.

Collectors'

I—ADVANCES.

1. Taluk number of loan order. 3/33
2. Name of village. Sanjeevarayakota
3. Name and father's name of the borrower. Rudragowd
4. Purpose. Construction of Vaddu
5. Particulars of the land to be benefited—Survey No. 259, 261 Wet or dry. Extent. 20·56, 15·52
   Assessment.
6. Description and value of the security offered. "

Date of loan order. (1)	Amount of the loan. (2) RS.	A.	P.	Date of payment of— (a) First instalment. (b) Second instalment. (3)	Amount paid— (a) First instalment. (b) Second instalment. 4) RS.	A.	P.	Remarks. (5)
13. 10. 24	1000	-	-	13. 10. 24	1000	-	-	

II.—RECOVERIES.

Amount of final loan. 1000/-

Date of loan order. 13. 10. 24.

Repayable in ~~15~~ 16 years by equal annual (or half-yearly) instalments of Rs. ~~113-4-7~~ 62-8-0 each (one of them) falling due with the ——— kist (and the other on ———) of the revenue year commencing with fasli ~~1335~~ 1341 and ending with fasli ~~1349~~ 1346.

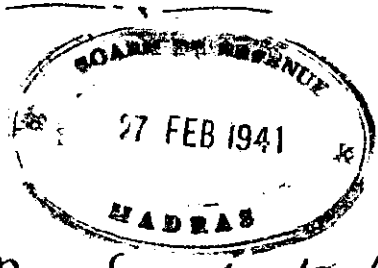
Sum to be repaid. Fasli. (1)	Amount. (2) RS.	A.	P.	Distribution of the fixed instalment between Interest and Principal. Interest at 6¼ per cent from the date of disbursement of the first instalment of the loan to date of first instalment of repayment, and in subsequent years on the amount shown in column (2). (3) RS.	A.	P.	Principal. (4) RS.	A.	P.	Chalan number and date. (5)	Sum repaid. Amount paid. (6) RS.	A.	P.	Credited to Interest. (7) RS.	A.	P.	Principal. (8) RS.	A.	P.	Balance of instalment (i.e.) columns (3) and (4) minus column (6). (9) RS.	A.	P.	Balance of principal (i.e.) difference of columns (2) and (8). (10) RS.	A.	P.	Initials of the clerk who made the apportionment. (11)	Remarks. (12)
10-24 to 10.4.25	1000	-	-	37	8	-																						
10.4.26	1000	-	-	75	-	-	38	4	7	Suspended														1000	-	-		
10.4.27	1000	-	-	~~75~~ 75	-	-	38	4	7	do																		
10.4.28	1000	-	-	~~75~~ 75	-	-	38	4	7	do				Suspended			G.O	773	2.4.28								
10.4.29	1000	-	-	~~75~~ 112	8	-	38	4	7	Suspended				G.O			No	2803	30.11.28								
10.4.30	1000	-	-																									

Sum to be repaid.		Distribution of the fixed instalment between Interest and Principal.		Chalan number and date.	Sum repaid.			Balance of instalment (*i.e.*) columns (3) and (4) *minus* column (6).	Balance of principal (*i.e.*) difference of columns (2) and (8).	Initials of the clerk who made the apportionment.	Remarks.
		Interest at 6¼ per cent from the date of disbursement of the first instalment of the loan to date of first instalment and in subsequent years on the amount shown in column (4)			Amount paid.	Credited to					
Fasli.	Amount.		Principal.			Interest.	Principal.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
1340	1000 - -			Suspended G.O. 682/25-3-31				1000 - -			
1341	1000 - -		62 8 -	—do— G.O. 1125/30.5.32							
1342	1000 - -		62 8 -	—do— G.O. 353/24.2.33							
		Rewritten as per B.P. No. 902/22.3.33.									
1343	1000 - -		62 8 -	Suspended as per G.O. No 732 dt 10.4.34.							
1344			62 8 -	~~7-1344~~ Suspended in G.O. No 843/1.4.35							
1345			62 8 -	7-1345 Suspended in G.O. No 862 P./7.4.36.							
1346			62 8 -	7-1346 Suspended in G.O. No 1120 P./1.6.37.							
1347			62 8 -	7-1347 Suspended in G.O. No 996 R./20.4.38							
				7-1349 Suspended in G.O. No 2264 dt 19-9-40.							
				(True copy)							

Enclosure to Bellary Collector's

Reference No A1/5308/40

dated 22.2.41.



To

The Secretary to the

Board of Revenue

Ry 08 Madras

C.F. 32 (a).

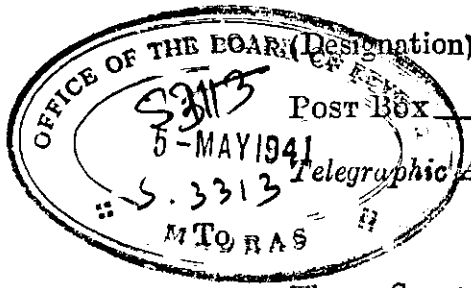
Revenue DEPARTMENT.

In reply, please quote number, date and short title.*

*Received*_____ *Registered*_____

From (Name) A.L.Crombie Esq.,C.I.E., I.C.S.,

(Designation) Collector



Post Box_____, (Station) Bellary

*Telegraphic Address*_____

The Secretary to the Board of Revenue, Madras.

Ref.A-1. *No.* 5308/40, *dated* 3-5- 193 41.

Sir,

ENCLOSURES_____

_____

_____

SPARE COPIES_____

*Advances - Loans - Bellary taluk - Sanjeevarayanakota village - L I L O No. 3/33 and L I L O No. 3/34 - Double entry in the Huzur and Taluk Ledgers - Elimination of L I L O 3/33.

This office Roc. No. A-1-5308/40 dated 22-2-1941.

I invite ~~xxx~~ the attention of the Board to my reference read above and request orders thereon.

4/5/41

For Collector.

P.S. 4/5.

4/5

C.F. 16

DRAFT FOR APPROVAL.

(Mr. G W P)

	Date.	Initials.
When received for fair copying ..	1/5	K.O.
When copied ..	2/5/41	[illegible]
When examined..	2/5	[illegible]
When signed ..		
When despatched	5th MAY 1941	

DESPATCHED

SUBJECT:— Advances - Loans - (Bellary Bellary Taluk - L.I.L 3/33 — Elimination from accounts — Proposals -

READ AGAIN _____, dated _____ 19__

" " _____ " _____ 19__

READ *ALSO*:—

S No. 1586/41 From the Collr of Bellary No. _____, dated _____ 19__

" _____ " _____ " A1 - 5308/40 & " 22.2.41 " 19__ S Q pleq

" _____ " _____ " _____ " 19__

Order / Resolution — Ms. / Rout. No. _____, dated Ref: S. 1586/41-1 & 3 dated 1-5-41 19__

To collector of Bellary GB 1-5 Cf

R.W. 30.7.41 (a clerk's Agent Abraimed — P.R.)

R.W. 20.8.41 —

22/11/8

The Collr of Bellary has recommended that the entries relating to L.I.L. 3/33 of Bellary Taluk ought be eliminated from the Huzur and Taluk loan ledgers for the reasons that the entries are a repetition of those shown against L.I.L. 3/34, that there is no evidence to show that any amount was disbursed to the borrower in L.I.L 3/33 other than that disbursed on 13-10-24 in L.I.L 3/34 and that it is improbable that the same person should have

So far as could be ascertained from the records verified by him and

~~[illegible]~~ Same amount on the same date.

The Collr. is requested to reexamine his proposal further in the light of the following remarks:

(i) Under the instructions (embodied in Comp. Mp. No. VI dt 4-12-1919) in note 1 (V) to Rule XX.VII in the Old Loans Manual (which was in force when the loan was sanctioned) the village officers should have maintained a register in form No. 29 showing the advances made to cultivators. This register should be verified whether the entries relating to L.I.L 3/33 and 3/34 in this register are also the same as those contained in the Taluk and District loan ledgers. The register should be obtained and submitted for to the Board for inspection and return.

(ii) From the extracts of the Huzur and Taluk loan led submitted by the Collr, it is observed that the entries in respect of Sec II Recoveries are different in respect of 3/33 a

una v/24 and it is not clear how they can be different, if both the loans relate to one and the same case: and if, as stated by the Collr, the entries were altered, under what authority they were so altered the Collr is requested to submit the originals of these registers also for reference.

Item 6, p4 cf

(iii) It appears that the verification of the several loans registers and records made by the Collr was confined mainly to those of 1924. As part of Fasli 1333 relates was extended further to 1923 also all the registers and records of 1923 also should be verified to see whether there was no payment to the borrower in that year.

(iv) It is not clear whether there was any application from the borrower in F 1333 and if so how it was shown to have been disposed of in the register of applications.

The inventory book referred to by the Collr does not seem

to be of much use. Even the entry in respect of 1194 (which is said to relate to L.I.L.02/34) is ringed off with the remarks "not paid" when as a matter of fact the amount has been paid in this case.

(v) The District Registrar is said to have reported that the Security bonds are not forthcoming. But a verification of the index which the District Registrar maintains is likely to throw some light in the matter.

(vi) The Taluk Head Accountants' Day book which will contain a list of receipts and payments should also be verified and the result reported.

(vii) It is possible that the amount was split up into Rs 1000 each just to confer jurisdiction as loans exceeding Rs 1000 have to be sanctioned by Collector. This fact may also be verified.

(viii) It is also probable that L.I.L 3/33 might relate to some other person. From a scrutiny

of the register of daily disbursements, it is seen that a sum of Rs 250 was granted to one Pawadagoud on 17-10-43 in L.L.L 3/33. It is not clear as to what in whose name loan order Serial No L.L.L 3/33 is shown to have been issued in the Taluk Register of loan orders and how that case has been entered in the several registers.

~~(ix) It is strange that not even one instalment~~ ~~was due~~ ~~for collection during all these years and (b)~~ The Collr is requested to submit a clear report on these points and also to state the circumstances under which not even one instalment was due for collection during all these years and (b) why the mistake was not detected earlier even though the loan records and registers in the Huzur office and in the

were being inspected
Taluk office by the Cdrs and
the R.D.Os respectively, every
year.

28.4.41

30/4/41

To the Collector of Bellary
Their records
returned a
(by R.P) per list
17/5

4
a

COLLECTOR'S OFFICE 1941

Rent. DEPARTMENT.

REMINDER

Branch.

To The Collector of Bellary

I have the honour ~~to invite~~ / am directed to invite attention to invite

No. S. 15866/41-1 dated 1-5-41 and

~~to request that the reply to it may be expedited.~~

request that this reminder may be returned ~~at once~~ with information as to—

(1) the stage at which the matter now is, and

(2) the date by which a reply may be expected, ~~and~~

~~(3) the circumstances which have caused the delay.~~

Office Bd of Revs.

Station Madras.

Signature. N. Adinarayana

Senior Superintendent

Designation.

Dated 7-7-41

SUBJECT. CF 577.

Advances - loans - to ryots

Bellary taluk - L.I.L 3/33 -

[redacted] remission from account

[redacted] etc.

REPLY.

To The Board of Revenue,

Chepauk, Madras

Sir,

The reference is pending correspondence with the Tahsildar, Bellary. He is being reminded in the matter today. I shall submit my report immediately on receipt of his reply.

10/7/41

Yours &c

for Collr

7/7/41 AI

5308

M. O. C. M-1. No. [redacted]/40

C.F. 98.

DEPARTMENT.

— Branch.

REMINDER.

REPLY.

To THE Secretary to the Board of Revenue, Chepauk, Madras.

I ~~have the honour to invite~~ / am directed to invite attention to ~~the~~ / invite

No. 5306/41 dated 5.41 and

~~to request that the reply to it may be expedited~~ / ~~request that this reminder may be returned at once~~ with information as to—

(1) the stage at which the matter now is,

(2) the date by which a reply may be expected, ~~and~~

~~(3) the circumstances which have caused the delay.~~

Office

Station

Dated

SUBJECT. Mr Adriaphan

The report from the Treasury Deputy Collector, Bellary ~~has~~ was on 29.7.41 ~~just been~~ received. The subject-matter is under scrutiny in this office. Shall be sending my report on the various points raised by the Board within a week ~~or ten days.~~

1.8.41

for Collector.

Rc 1/8

COLLECTORATE
AUG 1941
Trichinopoly

Revenue DEPARTMENT. C.F. 98.

REMINDER. L.R.& Jurgs Branch. **REPLY.**

OFFICE OF THE BOARD OF REVENUE
27 AUG 1941
MADRAS

To THE Collector

Bellary

To THE Secretary to the Board of Rev

Chepauk, Madras.

Sir,

I ~~have the honour to invite~~ am directed to invite attention to ~~the~~ Board's

S.1586/41-1, dated 1-5-41 and to

~~request that the reply to it may be expedited~~ request that this reminder may be returned ~~at once~~ before 27-8-41 with information as to—

(1) the stage at which the matter now is,

(2) the date by which a reply may be expected, and

(3) the circumstances which have caused the delay.

The reply was submitted to you with the office R.O.C. 5308/40, dated The 21st July 1941.

For Collector.

-8-41.

Office Board of Rev.

Station Madras

Dated 20.8.41

N. Adiseshan 24/8/41
Senior Superintendent
Designation.

SUBJECT.

D 2978/41 H1

Advances — Loans — Bellary re —

L.I.N. 39/33 — Elimination thereof from accounts

C.F. 32.

Revenue DEPARTMENT.

In reply, please quote number, date and short title.*

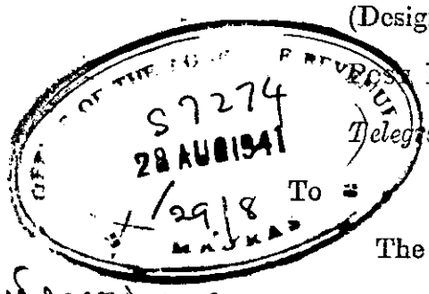
Received _____ *Registered* _____

From (Name) A.D.Crombie,Esquire,C.I.E.,I.C.S.,

(Designation) Collector,

Post Box _____, (Station) Bellary. _____,

Telegraphic Address _____



To

The Secretary to the Board of Revenue,
Chepauk,Madras

Revd Record on 3.9.41. R.O.C. A-1 Time obtained)

Sir,

No 5308/40 , *dated* 24-8-41 19

Advances-Loans-(Bellary)-Bellary Taluk-L.I.L.3/33-Elimination from accounts-Proposals Further report-Submitted.

ENCLOSURES Sent separately by Regd Post

SPARE COPIES _____

Read again: This office R.O.C.No.A1 5308/40 dated 22nd February 1941.
Board's Reference S.No.1586/41-1 dated the 1st May 1941.

The several points raised by the Board in its reference dated 1st May 1941 cited above are dealt with seriatim:-

Point(i): The register in form No.29 maintained by village officers under the instructions in Note 1(v) to Rule XXVII in the old Loans Manual was verified. It contains entries relating to the grant of loans from faslis 1331 to 1336. Only two entries in the name of the borrower Rudra Gowd,viz., L.I.L.2/34 for Rs 2000/- and L.I.L.3/34 for Rs 1000/- are found in it. Please see page 9 of the register. It does not contain the entry relating to L.I.L.3/33. The register is submitted herewith.

Point (ii): In G.O.No.628,Revenue,dated 1-4-1930, communicated with Board's Mis.No.1134,dated 9th April 1930, the Government ordered in paragraph 5(6) that the loans cases relating to faslis 1330,1333 and 1336 of the Bellary Taluk excepting those pertaining to the two shrotrium villages of Singadevanahalli and Somalapuram,should be treated as interes free cases. The Treasury Deputy Collector reports that in accordance with these instructions the instalmen

~~amounts~~ payment in L.I.L.3/33 was fixed at 16 instalments of Rs 62-8-0 each,treating the case as interest free, and that, as the concession was not extended to the loans cases of fasli 1334,the entries relating to L.I.L.3/34 were not altered.Hence the difference in the entries under Section II-Recoveries-in respect of L.I.L.3/33 and 3/34 in the Huzur and Taluk loan ledgers,which are enclosed.

Point(iii): According to the Board's instructions, the four volumes of the register of applications relating to fasli 1333,from Nos. 1 to 1195,were verified. In the fourth volume two applications are found to have been received from the borrow Rudra Gowd. They are numbered as 1193 and 1194. L.A.No.1193 is for Rs 1500/- and L.A.No.1194 is for Rs 2000/-. It is seen from the loan records that a sum of Rs 1000/- was granted by the Reve Divisional officer,Bellary in his D.Dis.1326/24-A ,dated 15-7-2 in respect of the application for Rs 1500/- and a sum of Rs 2000/- was granted by the Collector in his D.Dis.3891/24-B2 dated 9t July 1924 in respect of the loan application for Rs 2000/-.

Index registers of faslis 1333 and 1334 were verified. The register for fasli 1333 does not show any entry against the borrower,Rudra Gowd. Please see page 303 of the register. The index register for fasli 1334 shows only 2/34 and 3/34 against the ~~nakkk~~ name of Rudra Gowd. Please see page 50 of the book,

The loan order volumes relating to faslis 1333 and 1334 were also verified. Only the L.Os. Nos.2/34,and 3/34 are found in the name of the borrower Rudra Gowd in the Volume relating to fasli 1334. The L.O.No.3/33 is in the name of one Pavada Gowd of Siddaragadda village,Bellary Taluk in the volume relating to fasli 1333. The loan granted in this L.O. is Rs 250/- It was granted by the Tahsildar. It has nothing to do with the Collector's L.I.L.3/33,which is considered to be a double entry.

The advices for fasli 1333 and 1334 were verified. Only cases relating to 2/34 and 3/34 are in the name of Rudra Gowd.

The loan application registers for fasli 1333, the index registers for faslis 1333 and 1334, the loan order volumes for fasli 1333 and 1334 and the advices relating these faslis are enclosed.

Point (iv): The reply to this point has been dealt against point(iii) above. The register of loan applications for fasli 1333 discloses that only two applications, viz., L.A.No.1193 and 1194 were received from the borrower, and they are shown to have been closed in the register with reference to the orders of the Revenue Divisional officer in his C.No.656/28A dated 24-10-28, which disposal file has since been destroyed in the Revenue Divisional officer's office, Bellary. The connected loan record files, however, reveal that L.A.Nos.1193/33 and 1194/33 were subsequently disposed of as L.I.L.3/34 and 2/34 respectively. The registers do not show any application other than the two referred to above, as having been received from the borrower during the fasli.

Point(v): On a reference made to the DistrictRegistrar, Bellary to verify the index register maintained in his office and to furnish the required information , he states that, on further verification of the records in his office, the loan order in question is not forthcoming.

Point(vi): The periods of retention of the Taluk Head Accountant's number book and the Day Book are respectively three and ten yaears, and the Tahsildar reports that they have been destroyed and could not therefore be verified according to the instructions of the Board.

The Treasury Deputy Collector, Bellary refers to one important register maintained in the Huzur office, i.e., the "Register of Schedule of (Loans) payments". It shows that on the 13th October 1924 only one advance of Rs 1000/- was made to the borrower, Rudra Gowd according to Collector's 3/34, but it is seen from the register that originally 3/33 was shown against this payment and that this was subsequently

subsequently ringed off and corrected as 3/34. Apparently only one payment of Rs 1000/- was made to Rudra Gowd on the 13th October 1941 and not two and it relates to L.I.L.3/3 4 only.
1924

Point(vii): On verification of the loans application register referred to in answer to point(iii)above, there is no information anywhere in it to show that the application was for Rs 2000/- and that it was split up into Rs 1000/- each to confer jurisdiction on the Revenue Divisional officer to sanction the loan.

Point(viii): The loan records relating to the Tahsildar's L.I.L.3/33 are enclosed. It is seen from it that a sum of Rs 250/- was granted to one Pavadi Gowd of Seedaragadda of Bellary Taluk for ploughing and removal of nuth in S.Nos.23,166 and 167 A of the said village. It is quite different from the Collector's L.I.L.3/33, which is for Rs 1000/- and which is considered to be a double entry. The Taluk Register of loan orders,the Huzur and Taluk ledgers, all show that the loan in L.I.L.3/33 referred to by the Board was granted to one Pavadi Gowd. (A)

2. Regarding the points raised in the last paragraph of the Boards reference, it is submitted that,according to the instructions in note(2) to the preamble of the questions prescribed for the annaal examination by Collectors of the Loans Registers maintained in the Huzur office, the Collector has to select a couple of hundred cases at random in various taluks and should examine them to answer the questions. The inspection of the Collector cannot be therefore said to be exhaustive. Question No.4(b) requires the Collector to verify whether the advice of payments have been promptly made in from No.20 to the Collector in the case of disbursements at the taluk Treasury and Q.No.5 requires the Collector to verify whether the necessary entries have been made in Form No.24 with reference to the advice in Q.No.4(b). As the payment was made on the 13th October 1924, this defect ought to have been detected in the year 1925 at the time of the Collector's inspection. The circumstances in which it escaped the notice of the Collector then cannot be explained after so long a lapse of time. The Revenue Divisional officer should have

The Revenue Divisional Officer should have detected this mistake in the year 1924 or 1925, when he inspected the loans branch of the taluk Office but as the Revenue Divisional Officer's in this district were in the habit of confining their inspections for a period of one year only from the date of last inspection , the Revenue Divisional Officer,Bellary would not have detected this mistake in subsequent years.

A report has also been submitted in this Office L.Dis.4702/40 dated 10-12-40 to the Board of Revenue with reference to its S.No. 7433/40, dated the 5th October 1940. The Board has since issued an amendment to the Loans Manual in its B.P.No.54,Press, dated the 16th May 1941 to the effect that the Revenue Divisional Officers should verify whether all the loan records which are not ripe for destruction are forthcoming and in good condition.

3. The collection of loan instalments were suspended for about 17 years, Viz., till fasli 1348 in the Bellary taluk on account of adverse seasonal conditions and consequently the mistake in question could not be detected earlier.

4. The Treasury Deputy Collector infers that originally the taluk Officers might have sent an advice for Rs.1000/- under L.I.L. No.3/33 incorrectly, & that this might have been entered in the Huzur ledger, and that the Office would have subsequently issued another advice for Rs.1000/- correcting L.I.L. 3/33 into L.I.L.3/34 which might have been noted evidently in the Huzur ledgers again instead of correcting L.I.L.3/33 into 3/34. He states that this presumption is strengthened by the facts that the entry made in the Schedule of (Loans) payments maintained in his Office was first noted as "Collector 3/33" and subsequently corrected as "Collectors" 3/34". His presumption appears reasonable.

5. In G.O.No.455, Revenue,Dated 10th March 1932 communicated with B.P. Mis.No.902 dated 22nd March 1933, it was laid down that the Taluk

Taluk and the village ledgers should be written up in the Collector's Office with reference to the ledgers maintained in that Office. As the Taluk and village ledgers are only copies of the Huzur ledgers the entry in respect of L.I.L.3/33 was also repeated in these ledgers.

6. In the above circumstances I request that the Board may be pleased to move the Government to order the elimination of the entry relating to the loans case in L.I.L.3/33 from the connected ledgers and to order the reduction of Rs.1000/- from the total demand.

7. A statement showing the list of records and registers submitted to the Board is enclosed.

For Collector.

HVR.25/8.
AK.25/8.

25/8

List of Records and Registers submitted to the Board of Revenue, Madras with Bellary Collector's ROc.No.5308/40 dated 24.8-41.

---

1. Register No.29(Old No.31) maintained by the V.Os. of Sanjeevarayanakota.
2. Village ledger in form No.27 of Sanjeevarayanakota.
3. Huzur ledger, Vol.I of Fasli 1333 containing entries from 1-48 of Taluk Tahsildar and Collector's grant in F.1/33, 2/33 & 3/33.
4. Huzur ledger Vol.1. of Fasli 1334 containing entries from 1-16.
5. Taluk Register of applications of Fasli 1333, Vol.1 from 1 to 294.
6. Do. Vol.II from 295 to 622
7. Do. Vol.III- " 623 to 102
8. Do. Do. Vol.Iv. " 1024 to 1195
9. Index (in No.16- Part II) under L.I.L.Act _ pages 1 to 50 - Fasli 1334.
10. Do Do 1 - 378 -Fasli 1333.
11. L.I.L. & Agl. advices for part of Fasli 1333 & of Fasli 1334, which contain the advices relating to L.I.L. 2/34 for a sum of Rs. 2000/-.
12. Do relating to L.I.L. 3/34 for a sum of Rs. 1000/-.
13. L.I.L. & Agricultural (part) advices relating to faslies 1331, 1332, & 1333 which contain the advices relating to Tahsildar's L.I.L. 3/33.
14. Loan order Vol.1 (L.I.L.) of the Taluk Office, Bellary for fasli 1334.
15. Do Do)r Fasli 1333.
16. The loans file (L.I.O.3/34) relating to the grant of Rs.1000/- by the Revenue Divisional Officer, Bellary.
17. The Taluk Office Shroff's charges register of part 1924 containing entries from 7-8-24 to 28-5-25.
18. The Loan's file L.I.L.2/34 relating to the grant of Rs.2000/- by the Collector, Bellary.
19. The loan file L.I.L.3/33 relating to the grant of Rs.250/- to Pavadigowd of Seedaragadda of Bellary Taluk.

20. Loans schedule of payments register from June 1924 to March 1926 of the T.D.C's Office.

21. The Register of loans works maintained in the Taluk Office (1924)

22. The ledger folios (Register in Form No.26) of Agl. L.I.L.cases of Sanjeevarayanakota.

23. The Inventory books under L.I.L.Act from Fasli 1333 to 1336 (2 Volumns).

24. The Register of daily disbursements under L.I.L. & Agrl Acts from 30-7-23 to 20-1-27.

For Collector.

G.F. 16

DRAFT FOR APPROVAL.

(Mr. G.W.P.)

	Date.	Initials.
When received for fair copying ..	7/10	
When copied ..	10/10	
When examined ..	14/10	
When signed ..	14/10	
When despatched.	15/10.	

SUBJECT :— Advances - Loans - (Bellary) - Bellary in Sanjeevarayankoba village - L.I.L. 3/33 - Elimination from accounts - Proposals - Submitted

READ AGAIN _____, dated _____ 19____

" " _____ " _____ 19____

READ *ALSO* :—

R-C - A # - 5305/40

S. No. 1586/41 From the Collr. Bellary, No. _____, dated 22.2.1941 - A

" ✓ Bdi Ref: No S. 1586/41-1 " 1-5-41 " A 19 Mr 15.20 cf.

S " 7274/41 " Collr. Bellary Re A1 - 5305/40 " 24-[illegible]-41 A

Order / Resolution — Ms. / Rout. No. _____, dated Ref: S. 1586/41-2 & 13.10.41 19 (Sp. copy of Collr's letter enclosed Mr 24-26 cf.

Dr. S. 9372/41 & 1-11-41

Returned with reply

Submitted to the Govt.

2. In the circumstances reported, the Board considers that the entry relating to the Collr's loan No L.I.L. No 3/33 in Talak Register, is clearly a mistake and recommends that the Govt may be pleased to order the deletion of the entries relating to it in the connected loan records and the reduction of a sum of Rs 1000 covered by the loan, from the demand.

Secy to the Govt Rev. Depth

with records as per disn.

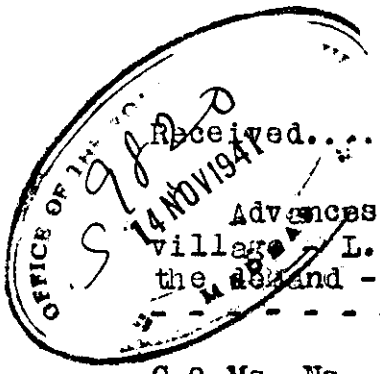
9.10.41

10/10

11/10/41

* Add G.H.M. - 28 cf take copies & send,

31



Received.....1941. Registered.....1941.

Abstract.

Advances - Loans - (Bellary) - Bellary Taluk - Sanjeevarayankota village - L.I.L 3/33 - elimination from accounts and reduction from the demand - Orders passed. — G.O. Cond

---

REVENUE DEPARTMENT.

G.O.Ms. No. 2562 Dated 10th November 1941.

Read the following:--

From the Board of Revenue, Reference S. No.1586/41-2 dated 13th October 1941.

- - -

ORDER:

In the circumstances reported, the Government direct that the entries relating to the Bellary Collector's Loan No.L.I.L.3/33 in the connected loan records be deleted and that a sum of Rs. 1000/-(Rupees one thousand only) covered by the loan be removed from the demand.

(By Order of His Excellency the Governor)

A.R.C.Westlake,
Secretary to Government.

To the Board of Revenue (with records as per list returned). (Separate bundle)
To the Accountant General through Finance department.
To the Finance Department.

(True Copy)
Forwarded/ By Order/

VDR/10.11.

Superintendent. 11/11/41

Subject (a p 31 cf)

s 1586/41 ——— Q p[illegible]

s 7224/41 ——— Q p 21 cf

s 9820/41 ——— A p 31 cf.

Rec. this 3/01 & 19-11-41

Communicated to the Collr

Bellary.

19/11

for DO

Collector's Office:

The Collr Bellary

Lists received as per Lr

(Reg R.P)

*(p p 27 cf Lr & copies sent)

mas 17/11/41

15/11/41

15/11/41

LIST OF RECORDS.

1. Register No. 29(old No.31) maintained by the V.O.s of Sanjeevarayankota.
2. Village ledger in form No. 27 of Sanjeevarayankota.
3. Huzur ledger, Vol. I of Fasli 1333 containing entries from 1-48 of Taluk Tehsildar and Collector's grant in F.1/33,2/33 and 3/33.
4. Huzur ledger, Vol.I of fasli 1334 containing entries from 1 to 16.
5. Taluk register of applications of fasli 1333 Vol.I, from 1 to 294
6. do do Vol.II from 295 to 622
7. do do Vol.III " 623 to 1023
8. do do " IV " 1024 to 1195
9. Index (in No.16-Part II) under L.I.L.Act-pages 1 to 50-fasli 1334
10. do do " 1-378-Fasli 1332
11. L.I.L. & Agl. advices for part of fasli 1333 & of fasli 1334, which contain the advices relating to L.I.L. 2/34 for a sum of Rs.2000/-
12. do relating to L.I.L.3/34 for a sum of Rs. 1000/-
13. L.L.L. and Agricultural (part) advices relating to faslis 1331, 1332 and 1333 which contain the advicesx relating to Tehsildar's L.I.L.3/33.

14. Loan Order Vol.I (L.I.L.) of the Taluk Office, Bellary, for fasli 1334

15. do do for fasli 1333

16. The loans file (L.I.O.3/34) relating to the grant of Rs.1000/-by the Revenue Divisional Officer, Bellary.

17. The Talbk Office Shroff's charges register of part 1924 containing entries from 7-8-24 to 28-5-25.

18. The loans file L.I.L.2/34 relating to the grant of Rs.2000/- by the Collector, Bellary.

19. The loan file L.I.L.3/33 relating to the grant of Rs.250/- to Payadigo of Seedaragadda of Bellary Taluk.

20. Loans schedule of payments register from June 1924 to March 1926 of the T.D.C's Office.

21. The register of loans works maintained in the Taluk Office (1924)

22. The ledger folios (rigister in Form 26) of Agl. L.I.L. cases of Sanjeevarayankota.

23. The inventory bodks under L.I.L. Act from fasli 1333 to 1336 - 2 Vols.

24. The register of daily disbursements under L.I.L. & Agrl. Acts. frpm 8-7-22 to 20-1-27.

NOTE FILE

Advances – Loans – (Bellary) –

Bellary Taluk – L.I.L 3/33 –

Elucidation from the registrar –

4
J.S
AS(Sec)
Initial a Note

S. 1586/41.

From the Collr of Bellary
Ref: C. 5308/40 dt 22-2-41

H1-4 Cf

AS(Sec.)

The Collr's proposal is to eliminate
para 9, H4-5 Cf the entries relating to L.I.L. 3/33 of
Bellary Taluk, from the Huzur and
Taluk loans ledgers. for the reasons
stated by him.

2. The entries were originally
2412 C made as early as 1924, and it has
not been explained why the mistake
was not detected earlier even though
the loan records and registers in the
Huzur office and the Taluk offices
A have been inspected every year
para 7(i) & (ii) by the Collr and the Rev. Devl
H 119-120 Cf officer respectively. The Collr might be asked to
Bk No 83 explain this.

3. The proposal to delete L.I.L
3/33 is apparently based on the facts
that the entry stands is a repetition of
those shown against L.I.L. 3/34 and

that ~~accounts~~ it is improbable that the same person should have been given two loans of the same amount on the same date. Further, it is stated that there is no evidence to show that beneficiary any amount was disbursed to the borrower other than that disbursed on 13-10-24. Both, it seems strange that the same error was committed both in the Taluk office and in the Collr's office. It is not known whether a similar mistake was noticed in the accounts and registers maintained in the village. Any how, the village officers have stated that though two loans were shown ~~apparently~~ to have been granted to the borrower, only actually one loan was granted to them; this could not be brought to notice earlier, presumably because, none of the instalments were collected in the previous years. Further, the oath appears to have confined his verification to the records and registers of 1924 only. Fasli 1333 running into both the years 1923 and 1924, it seems necessary to verify the registers and records of 1923 also to ascertain whether no payment was made in 1923. It is not also clear whether there was

para 5, pp 203 ef

family

* eg item (2) para 7, p3 ef & para 3, p2 ef

an application from the same person in both the years 1333 & 1334 and if so how the applications were shown to have been disposed of in the register of applications maintained in the Taluk office. The clerk may be asked for information.

Apart from all these, it is also probable that L.I.L 3/33 might relate to some other person and that from a scrutiny of the register of daily disbursements it is seen that a sum of Rs. 250 was granted to one Pawadagoud on 17-10-23 in L.I.L. 3/33. Under the rules (even under the rules then in force) loan orders are assigned Serial Numbers according to the Serial Numbers in the Taluk Register and it may have also to be specified as to which case L.I.L 3/33 was assigned and show that case was entered in the various Personal Registers.

A clear report may be called for from the Collector on these points, together with the Connected records before submitting the case for the orders of Govt.

Further, the clerk has only furnished extracts from the Huzur loan ledger. It is observed that the entries in respect of

Sect II – Receveis are different in respect of 3/33 and 3/34. It is not seen how they can be different if both the loans are one & the same the collr. ~~Inspection~~ states that the entries were altered without noting any author It seems necessary to get the register in origin to verify this discrepancy

Under the instructions embodied by Govt. No. VI Dt 4.12.69 in note 1 (v) to Rule XXVII at p. 76 of the old Loans Manual (which was in force at the time the loan was granted) the village officers shd: maintain a regr. in form No. 29 showing the advances made to cultivators. The collr has not enclosed this regr. This may be called for

The collr's attention may be drawn to the facts noted above and he may be asked to report on them enclosing the Govt: Loans ledger & the register of advances maintained in the village

LB 2/4 16/4/71

It is proper approved.

It is just possible that the amt was split up into Rs 1000 each just to confer jurisdiction, as loans exceeding Rs 1000 have to be sanctioned by collrs

~~The para 4 of the report of~~ The collr says that the Registrar was

The Dt. Registrar - said above reported that the Security bonds are not forthcoming. But a verification of the index which the Dt. Registrar maintains is likely to throw some light on the matter.

The T. H. A's daybook which will contain details of receipts & payments may be perused with advantage.

The inventory book referred to by the Collr does not seem to be of much use. Even the entry in respect of 1194 (which is said to relate to L.A.L.O: Y/84) is ringed off with the remark "not paid" when, as a matter of fact the amount has been paid in this Ca.

It is also strange that no reminder was due for collection during all these 15 or 16 years (Pl. see 9 & 12 ff).

The Collector may be asked to report on these points also

MEW
18/4/41

1194
24/4 J.S.

As (Sett)

Draft submitted.

4. Portion 'X' above - Attention is invited to the Collr's report at pp 5-6 ff in (T). In view of the Collr's report, the portion within brackets at p 5 of the Draft may, perhaps, be omitted.

MEW
24/4
MEW
24/4/41

Boards Ltr: S. 1586/41-1 dt 1-5-41 - pp 15-20 cf

S. 7274/40 from the Collr

Bellary - A1 - 5308/40 dt 24-8-41 pp 21-26 cf

PLI
JS
AS (Supp)

(Record for reference and submitted for approval)

Inscription)

The Collr has once re-examined his proposal in the light of the remarks in the Board's reference at pp 15-20 cf and has submitted his reply pp 21-26 cf

In the circumstances reported by the Collr - the entry relating to Collr's L.I.L - 3/33 appears to be clearly a mistake and may be deleted. The Collr requests that the sanction of the Govt may be obtained for his proposal to write off/deleting the entry and to reduce the demand. Since the entry is due to a mistake on the part of the Collr perhaps there may be no objection to the Collr himself deleting it and as there was really no loss of amount involved, the sanction of any higher authority to write it off does not appear to be necessary. Anyhow as there are no definite orders on the subject

and as this appeals
case, it is for orders whether the
file may be addressed in the
matter with the recommendation
that the entry may be ordered
to be deleted.

A. Otp. 6 N.F.

The correction in respect
of this entry from 3/33 to 3/34 in the
Schedule of payments allows to indicate
that there was only one payment of Rs 1000
and that a double entry came to be
made as a result of the correction
not having been carried out properly.
The demand is therefore erroneous and the
Government may be addressed to suggest
to "B" for cancelling it.

mas
7/10/41

Secy. Govt.
8 - OCT 1941

6/10/41
J.S

M-1

sd Illegible

Draft submitted

mas
11/10/41

G.O Ms. 2562 Rev Dt 10.11.41 - p 31 cf

As (Engrs)

As (Engrs)

The Govt have offered (p 31 cf)

the proposals submitted with the

pdc reference at p 29 cf.

Draft submitted at p 32 cf / mas 17/11/41

15/11/41

B.P.No. No. 3101
Dated. 19.11.41

Single Member
Two Members
Full Board

I-A.	A.D.S. & L.R.	Assistant Secretary L.R. Irrign.	Sep.Rev.	J.S. Secy.	M 3	M 2	M 1
. Open file seen by		✓		✓			✓
. Final draft seen by		✓					
. Now circulated to		✗					
. Initials							

Passed for record.

Secretary

Joint Secretary.

A.S.(L.R.)

A.S.(Irrign). mes 26/11/41

A.S.(Sep.Reve).

A.D.S.& L.R.

I.A

Note:- Entries not required to be scored out.

25.11.41.
25/11/41